



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

August 13, 2019

Taylor Amarel
MuckRock Dept. MR 78040
411A Highland Ave
Somerville, MA 02144-2516

Dear Taylor Amarel:

This is a final response to your Freedom of Information Act (FOIA) request dated July 29, 2019 that we received on August 2, 2019.

You asked for email records to, from, or copied to Linda.J.McCarty@irs.gov, from January 1, 2015, to present day containing the non-case sensitive keywords: "Hong Kong".

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E).

Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C).

Without such authorization, the request is incomplete and can not be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed. Because of the foregoing, we are closing your request as imperfect with no further action.

Please send us the indicated authorization information within 35 days. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

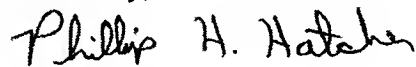
If you would like to discuss your request, you may contact me, the FOIA Public Liaison, Phillip Hatcher at:

400 West Bay Street
M/S 4030
Jacksonville, FL 32202
904-661-3443

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any other questions please call Disclosure Tax Law Specialist Bernard W McDade ID # 101749352, at (267) 941-6628 or write to: Internal Revenue Service Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19214-0041.

Sincerely,

A handwritten signature in black ink that reads "Phillip H. Hatcher". The signature is written in a cursive, slightly slanted style.

Phillip H Hatcher
Disclosure Manager
Disclosure Office 5